

**CERTIFICATE**

State of Kansas  
County

2020

To the Clerk of Wabaunsee County, State of Kansas

We, the undersigned, officers of

Wabaunsee County

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2020; and  
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

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Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	79-1946	7	2,867,215	✓ 1,808,136	✓ 19.526
Bond & Interest #3	10-113	8	307,660	✓ 223,479	2.413
Road & Bridge	68-5,101	9	2,349,287	✓ 1,786,338	19.291
Noxious Weed	2-1318	9	271,194	✓ 138,860	1.500
County Health	65-204	10	259,418	✓ 164,235	1.774
Employee Benefits	12-16,102	10	1,260,000	✓ 914,117	9.877
Election	19-3435a	11	120,200	✓ 75,290	813
Appraiser Cost	19-436	11	149,970	✓ 111,329	1.202
Liability Defense	75-6110	12	12,110		
Economic Development	19-4102	12	16,526		
Extension Council	2-610	13	13,442		
Regional Library	12-1234	13	103,301	93,976	1.015
Regional Library Emp Benefits	12-16,102	14	11,905	10,798	.117
Mental Health	19-4011	14	59,500	✓ 45,147	.487
Elderly	12-1680	15	101,390	✓ 92,573	1.000
Mental Retardation	19-4011	15	1,378		
Public Transportation		16	107,500	31,993	3.45
Capital Improvements	19-120	16	205,000	46,287	.500
R & B Special Sales Tax		17	1,724,067		
Noxious Weed Capital Outlay		17	128,469		
911 Coordinating Council		18	110,336		
Parks & Recreation		18	7,184		
Public Transportation Cap Out		19	42,953		
Non-Budgeted Funds-A		20			
Non-Budgeted Funds-B		21			
Non-Budgeted Funds-C		22			
<b>Totals</b>		XXXXX	10,230,005	5,542,558	59.854
Budget Summary		23			
Budget Summary2					
Neighborhood Revitalization Rebate		24			

County Clerk's Use Only  
42,602,960  
Nov 1, 2019 Total  
Assessed Valuation

Assisted by:  
Pottberg, Gassman &  
Hoffman, Chartered  
Address:  
505 NW 3rd, Ste 1  
Abilene, KS 67410  
Email:  
gassman@pgh-cpa.com

**Tax Lid Limit (from Computation Tab)**  
**Does the County need to hold an election?**

**5,542,558**  
**NO**

Attest: Oct 7 2019  
[Signature]  
County Clerk

[Signature]  
[Signature]  
[Signature]  
Governing Body

CPA Summary

## Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 5,250,739
2. Other tax entity levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 5,250,739

## 2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+	1,100,321	
5. Increase in personal property for 2019 :			
5a. Personal property 2019	+	1,608,838	
5b. Personal property 2018	-	1,630,709	
5c. Increase in personal property (5a minus 5b)	+	0	
		(Use Only if > 0)	
6. Valuation of property that has changed in use during 2019 :	+	273,193	
7. Expiration of property tax abatements	+	0	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+		
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		1,373,514	
10. Total estimated valuation July 1, 2019		92,573,319	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0151	
12. Percentage adjustment increase (12 times 3)	+	\$ 79,079	
13. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		1.50%	
14. Consumer Price Index adjustment (Line 3 times Line 14)	\$	78,761	
15. Total Percentage Adjustments	\$	157,840	

**2020 Revenue Adjustments**

16. Property tax revenues for debt service in 2020 budget:	+	<u>223,479</u>	
Property tax revenues for debt service in 2019 budget:	-	<u>95,762</u>	
Increase property tax revenues spent on debt service			<u>127,717</u>
17. Property tax revenues spent for public building commission and lease payments in the 2020 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	+		
Property tax revenues spent for public building commission and lease payments in the 2018 budget:	-		
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
18. Property tax revenues spent on special assessments in the 2020 budget: (Do not include amounts already reported in debt service levy)	+		
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud	+		
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:	+		
21. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:	+		
22. Law enforcement expenses - 2020 budget:	+	<u>1,178,750</u>	
Law enforcement expenses - 2019 budget:	-	<u>1,174,567</u>	
CPI adjustment 1.50%		<u>17,619</u>	
Increased law enforcement expenses in 2020 budget: (Do not include building construction or remodeling costs)			<u>0</u>
23. Fire protection expenses - 2020 budget:	+		
Fire protection expenses - 2019 budget:	-		
CPI adjustment 1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget: (Do not include building construction or remodeling costs)			<u>0</u>
24. Emergency medical expenses - 2020 budget:	+	<u>55,650</u>	
Emergency medical expenses - 2019 budget:	-	<u>48,658</u>	
CPI adjustment 1.50%		<u>730</u>	
Increased emergency medical expenses in 2020 budget: (Do not include building construction or remodeling costs)			<u>6,262</u>
25. Total Revenue Adjustments			<u>133,979</u>

**Levies on Behalf of Another Political or Governmental Subdivision**

26. Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
<b>27. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	<u>0</u>
<b>28. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)</b>	+	_____
<b>29. Total Computed Tax Levy</b>		<u><b>5,542,558</b></u>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!
2020 Total Tax Levy (Less Levy for Other Governmental Units)	
<b>Exemption from Election Requirement</b>	<b>#DIV/0!</b>

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0
CPI Adjustment	78,761
2020 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	78,761
<b>Exemption from Election Requirement</b>	<b>Yes</b>





Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Ref & Imp Series 2015A	4/23/2015	10/1/2035	1.50-3.00	2,750,000	2,235,000	4/1 & 10/1	10/1	53,220	115,000	51,495	105,000
Series 2017A	11/15/2017	10/1/2032	2.00-3.00	930,000	890,000	4/1 & 10/1	10/1	22,250	55,000	21,150	55,000
<b>Total G.O. Bonds</b>					<b>3,125,000</b>			<b>75,470</b>	<b>170,000</b>	<b>72,645</b>	<b>160,000</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>3,125,000</b>			<b>75,470</b>	<b>170,000</b>	<b>72,645</b>	<b>160,000</b>

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Wabaunsee County

2020

**FUND PAGE - GENERAL DETAIL**

Adopted Budget

**General Fund - Detail Expenditures**

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
County Commission			
Salaries	47,486	51,000	50,000
Contractual	18,355	16,500	16,500
Commodities	2,152	2,000	1,500
Capital Outlay	0	500	500
Total	67,993	70,000	68,500 ✓
County Clerk			
Salaries	125,082	134,500	138,000
Contractual	0	2,000	2,000
Commodities	3,166	3,300	2,300
Capital Outlay	2,427	1,000	500
Total	130,675	140,800	142,800 ✓
County Treasurer			
Salaries	86,244	94,650	95,000
Contractual	7,352	15,260	15,260
Commodities	920	3,500	3,000
Capital Outlay	7,484	2,500	2,500
Total	102,000	115,910	115,760 ✓
County Attorney/Counselor			
Salaries	89,182	101,419	102,050
Contractual	9,089	9,150	9,150
Commodities	1,527	1,400	1,400
Capital Outlay	0	0	0
Total	99,798	111,969	112,600 ✓
Register of Deeds			
Salaries	83,157	86,687	88,000
Contractual	2,710	3,000	2,500
Commodities	4,639	1,300	1,300
Capital Outlay	5,747	0	0
Total	96,253	90,987	91,800 ✓
Sheriff			
Salaries	836,561	840,192	890,000
Contractual	109,440	102,300	102,300
Commodities	121,387	105,350	105,350
Capital Outlay	109,744	126,725	81,100
Total	1,177,132	1,174,567	1,178,750 ✓
District Court			
Salaries	0	0	0
Contractual	81,496	74,400	74,400
Commodities	2,551	4,200	4,200
Capital Outlay	6,759	9,963	9,963
Total	90,806	88,563	88,563 ✓
Courthouse General			
Salaries	32,168	35,000	35,000
Contractual	67,568	55,000	55,000
Commodities	7,334	7,000	5,000
Capital Outlay	0	90,000	0
Total	107,070	187,000	95,000 ✓
Total - Page 7b	1,871,727	1,979,796	1,893,773

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Emergency Services			
Salaries	25,314	29,608	29,000
Contractual	10,804	14,200	9,700
Commodities	1,322	2,600	14,700
Capital Outlay	1,877	2,250	2,250
Total	39,317	48,658	55,650
Planning & Zoning			
Salaries	17,770	30,000	30,000
Contractual	22,742	9,360	9,360
Commodities	0	1,200	700
Capital Outlay	0	1,500	200
Total	40,512	42,060	40,260
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Contractual			
Judgments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 7c	79,829	90,718	95,910
Total - Page 7b	1,871,727	1,979,796	1,893,773
Total Detail Expenditures**	1,951,556	2,070,514	1,989,683

\*\* Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Wabaunsee County

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Bond & Interest #3	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	79,768	178,639	61,932
Receipts:			
Ad Valorem Tax	190,853	95,762	XXXXXXXXXXXXXXXXXX
Delinquent Tax	3,481	0	0
Motor Vehicle Tax	18,975	17,912	8,702
Recreational Vehicle Tax	373	337	174
16/20M Vehicle Tax	1,831	1,040	513
Commercial Vehicle Tax	717	624	276
Watercraft Tax	0	275	137
Saddle Creek Special Assessments	60,079	13,079	13,079
Transfers In	131,311	0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-251	-632
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>407,620</b>	<b>128,778</b>	<b>22,249</b>
<b>Resources Available:</b>	<b>487,388</b>	<b>307,417</b>	<b>84,181</b>
Expenditures:			
Principal	115,000	170,000	160,000
Interest	54,945	75,470	72,645
Fees	0	15	15
Cash Basis Reserve	0	0	75,000
Bridge Construction	138,804	0	0
Cash Basis Reserve (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>308,749</b>	<b>245,485</b>	<b>307,660</b>
Unencumbered Cash Balance Dec 31	178,639	61,932	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	304,960	320,485	307,660
Non-Appropriated Balance			
SeeTab A	Total Expenditure/Non-Appr Balance		307,660
	Tax Required		223,479
Delinquent Comp Rate:	0.0%		0
	Amount of 2019 Ad Valorem Tax		223,479

CPA Summary
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Wabaunsee County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Road & Bridge	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	158,909	183,243	87,321
Receipts:			
Ad Valorem Tax	1,844,660	1,768,418	XXXXXXXXXXXXXXXXXX
Delinquent Tax	24,005	0	0
Motor Vehicle Tax	124,673	173,229	160,698
Recreational Vehicle Tax	2,486	3,256	3,210
16/20 M Vehicle Tax	8,423	10,058	9,474
Commercial Vehicle Tax	4,794	6,035	5,099
Watercraft Tax	0	2,656	2,522
Special City & County Highway	280,225	277,551	279,995
Reimbursements	49,249	0	0
Mowing Reimbursement	0	40,000	20,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-4,627	-5,369
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	2,338,515	2,276,576	475,629
Resources Available:	2,497,424	2,459,819	562,950
Expenditures:			
Salaries	443,543	520,448	488,705
Contractual	107,997	223,050	198,082
Commodities	1,110,604	1,317,500	1,198,000
Capital Outlay	382,822	311,500	464,500
Transfer to Highway Improvement	150,000	0	0
Transfer to Bond & Interest #3	119,215	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	2,314,181	2,372,498	2,349,287
Unencumbered Cash Balance Dec 31	183,243	87,321	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	2,354,915	2,372,498	2,349,287
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,349,287
Tax Required			1,786,338
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			1,786,338

Adopted Budget	Prior Year	Current Year	Proposed Budget
Noxious Weed	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	67,367	68,485	44,884
Receipts:			
Ad Valorem Tax	123,304	133,289	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,983	0	0
Motor Vehicle Tax	9,817	11,580	12,112
Recreational Vehicle Tax	195	218	242
16/20 M Vehicle Tax	716	672	714
Commercial Vehicle Tax	376	403	384
Watercraft Tax	0	178	190
Chemical Sales	100,824	105,508	74,225
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-349	-417
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	237,215	251,499	87,450
Resources Available:	304,582	319,984	132,334
Expenditures:			
Salaries	66,580	71,000	72,094
Contractual	19,792	13,250	32,950
Commodities	147,780	170,850	146,150
Capital Outlay	1,945	0	0
Mowing	0	20,000	20,000
Transfer to NW Capital Outlay Fund	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	236,097	275,100	271,194
Unencumbered Cash Balance Dec 31	68,485	44,884	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	275,100	275,100	271,194
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			271,194
Tax Required			138,860
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			138,860

CPA Summary

Wabaunsee County

2020

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget County Health	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	8,030	9,342	2,650
Receipts:			
Ad Valorem Tax	155,118	157,638	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,506	0	0
Motor Vehicle Tax	12,413	14,561	14,325
Recreational Vehicle Tax	247	274	286
16/20 M Vehicle Tax	891	845	845
Commercial Vehicle Tax	476	507	455
Watercraft Tax	0	223	225
Grants	77,166	48,172	40,951
Fees & Reimbursements	429	11,200	10,940
General Reimbursement	0	17,000	25,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-412	-494
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>249,246</b>	<b>250,008</b>	<b>92,533</b>
<b>Resources Available:</b>	<b>257,276</b>	<b>259,350</b>	<b>95,183</b>
Expenditures:			
Salaries	213,602	202,700	207,368
Contractual	20,725	16,100	16,100
Commodities	10,241	11,000	10,025
Capital Outlay	3,366	4,700	3,625
Environmental Sanitation	0	22,200	22,300
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>247,934</b>	<b>256,700</b>	<b>259,418</b>
Unencumbered Cash Balance Dec 31	9,342	2,650	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	262,909	256,700	259,418
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			259,418
Tax Required			164,235
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			164,235

259,418  
22,300 - Sanitation

**Adopted Budget**

Employee Benefits	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	455,724	387,522	252,192
Receipts:			
Ad Valorem Tax	802,448	942,208	XXXXXXXXXXXXXXXXXX
Delinquent Tax	13,867	0	0
Motor Vehicle Tax	58,908	75,355	85,619
Recreational Vehicle Tax	1,162	1,417	1,710
16/20 M Vehicle Tax	5,215	4,375	5,048
Commercial Vehicle Tax	2,237	2,625	2,717
Watercraft Tax	0	1,155	1,344
Reimbursements	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-2,465	-2,747
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>883,837</b>	<b>1,024,670</b>	<b>93,691</b>
<b>Resources Available:</b>	<b>1,339,561</b>	<b>1,412,192</b>	<b>345,883</b>
Expenditures:			
KPERS	212,860	240,000	270,000
Health Insurance	501,378	630,000	670,000
Workman's Comp	58,498	80,000	90,000
Unemployment	2,159	10,000	10,000
FICA & Medicare	171,359	190,000	210,000
Life Insurance	5,785	10,000	10,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>952,039</b>	<b>1,160,000</b>	<b>1,260,000</b>
Unencumbered Cash Balance Dec 31	387,522	252,192	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	1,223,500	1,240,000	1,260,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,260,000
Tax Required			914,117
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			914,117

**CPA Summary**

Wabaunsee County

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Election	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	11,032	5,015	32,945
Receipts:			
Ad Valorem Tax	48,408	119,115	xxxxxxxxxxxxxxxx
Delinquent Tax	688	0	0
Motor Vehicle Tax	3,298	4,549	10,824
Recreational Vehicle Tax	65	86	216
16/20 M Vehicle Tax	262	264	638
Commercial Vehicle Tax	126	158	343
Watercraft Tax	0	70	170
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-312	-226
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>52,847</b>	<b>123,930</b>	<b>11,965</b>
<b>Resources Available:</b>	<b>63,879</b>	<b>128,945</b>	<b>44,910</b>
Expenditures:			
Salaries	35,276	30,000	39,000
Contractual	17,420	20,000	37,200
Commodities	6,168	4,000	4,000
Capital Outlay	0	42,000	40,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>58,864</b>	<b>96,000</b>	<b>120,200</b>
Unencumbered Cash Balance Dec 31	5,015	32,945	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	61,500	126,500	120,200
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			120,200
Tax Required			75,290
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			75,290

Adopted Budget Appraiser Cost	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	17,566	39,985	22,489
Receipts:			
Ad Valorem Tax	134,718	112,227	xxxxxxxxxxxxxxxx
Delinquent Tax	2,017	0	0
Motor Vehicle Tax	9,998	12,653	10,198
Recreational Vehicle Tax	199	238	204
16/20 M Vehicle Tax	684	735	601
Commercial Vehicle Tax	384	441	324
Watercraft Tax	0	194	160
Fees	4,325	5,000	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-294	-335
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>152,325</b>	<b>131,194</b>	<b>16,152</b>
<b>Resources Available:</b>	<b>169,891</b>	<b>171,179</b>	<b>38,641</b>
Expenditures:			
Salaries	105,541	109,040	112,750
Contractual	14,627	28,650	27,840
Commodities	4,908	7,000	6,190
Capital Outlay	4,830	4,000	3,190
Settlement		0	
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>129,906</b>	<b>148,690</b>	<b>149,970</b>
Unencumbered Cash Balance Dec 31	39,985	22,489	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	148,640	148,690	149,970
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			149,970
Tax Required			111,329
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			111,329

CPA Summary

Wabaunsee County

2020

## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Liability Defense	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	9,147	7,913	8,481
Receipts:			
Ad Valorem Tax	25,564	35,458	XXXXXXXXXXXXXXXXXX
Delinquent Tax	401	0	0
Motor Vehicle Tax	1,992	2,398	3,222
Recreational Vehicle Tax	40	45	64
16/20 M Vehicle Tax	139	139	190
Commercial Vehicle Tax	76	84	102
Watercraft Tax	0	37	51
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-93	0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>28,212</b>	<b>38,068</b>	<b>3,629</b>
<b>Resources Available:</b>	<b>37,359</b>	<b>45,981</b>	<b>12,110</b>
Expenditures:			
Contractual Services	29,446	37,500	0
Transfer to General	0	0	12,110
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>29,446</b>	<b>37,500</b>	<b>12,110</b>
Unencumbered Cash Balance Dec 31	7,913	8,481	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	37,900	38,500	12,110
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			12,110
			0
Delinquent Comp Rate:		0.0%	0
Amount of 2019 Ad Valorem Tax			0

Adopted Budget Economic Development	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	24,587	24,866	11,534
Receipts:			
Ad Valorem Tax	47,665	48,763	XXXXXXXXXXXXXXXXXX
Delinquent Tax	729	0	0
Motor Vehicle Tax	3,140	4,474	4,431
Recreational Vehicle Tax	62	84	89
16/20 M Vehicle Tax	311	260	261
Commercial Vehicle Tax	118	156	141
Watercraft Tax	0	69	70
E-Community Admin Fees	1,123	1,000	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-128	0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>53,148</b>	<b>54,678</b>	<b>4,992</b>
<b>Resources Available:</b>	<b>77,735</b>	<b>79,544</b>	<b>16,526</b>
Expenditures:			
Salaries	37,430	43,560	0
Contractual	12,166	17,000	0
Commodities	1,051	4,750	0
Capital Outlay	2,222	2,700	0
Transfer to General	0	0	16,526
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>52,869</b>	<b>68,010</b>	<b>16,526</b>
Unencumbered Cash Balance Dec 31	24,866	11,534	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	64,250	68,010	16,526
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			16,526
			0
Delinquent Comp Rate:		0.0%	0
Amount of 2019 Ad Valorem Tax			0

CPA Summary

remaining cash in fund  
to transfer to General.  
However, it is anticipated  
this number to be smaller  
on 12-31-19, they hope to  
purchase supplies for new  
building yet in Dec 2019.

Wabaunsee County

2020

## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Extension Council	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,984	1,095	0
Receipts:			
Ad Valorem Tax	127,578	131,329	xxxxxxxxxxxxxxxx
Delinquent Tax	2,076	421	0
Motor Vehicle Tax	10,145	11,978	11,934
Recreational Vehicle Tax	202	225	238
16/20 M Vehicle Tax	721	695	704
Commercial Vehicle Tax	389	417	379
Watercraft Tax	0	184	187
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-344	0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>141,111</b>	<b>144,905</b>	<b>13,442</b>
<b>Resources Available:</b>	<b>143,095</b>	<b>146,000</b>	<b>13,442</b>
Expenditures:			
Appropriation	142,000	146,000	0
Transfer to General	0	0	13,442
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>142,000</b>	<b>146,000</b>	<b>13,442</b>
Unencumbered Cash Balance Dec 31	1,095	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	142,000	146,000	13,442
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,442
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			0

remaining in fund  
✓ - transfer to  
general fund

Adopted Budget Regional Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,445	774	0
Receipts:			
Ad Valorem Tax	93,956	93,855	xxxxxxxxxxxxxxxx
Delinquent Tax	1,523	317	0
Motor Vehicle Tax	7,363	8,824	8,529
Recreational Vehicle Tax	146	166	170
16/20 M Vehicle Tax	538	512	503
Commercial Vehicle Tax	282	307	271
Watercraft Tax	0	135	134
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-246	-282
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>103,808</b>	<b>103,870</b>	<b>9,325</b>
<b>Resources Available:</b>	<b>105,253</b>	<b>104,644</b>	<b>9,325</b>
Expenditures:			
Appropriation	104,479	104,644	103,301
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>104,479</b>	<b>104,644</b>	<b>103,301</b>
Unencumbered Cash Balance Dec 31	774	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	104,480	104,644	103,301
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	103,301
		Tax Required	93,976
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			93,976

CPA Summary



Wabaunsee County

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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Regional Library Emp Benefits</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	161	140	0
Receipts:			
Ad Valorem Tax	10,686	11,126	xxxxxxxxxxxxxxxx
Delinquent Tax	181	5	0
Motor Vehicle Tax	853	1,002	1,011
Recreational Vehicle Tax	17	19	20
16/20 M Vehicle Tax	65	58	60
Commercial Vehicle Tax	32	35	32
Watercraft Tax	0	15	16
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-29	-32
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>11,834</b>	<b>12,231</b>	<b>1,107</b>
<b>Resources Available:</b>	<b>11,995</b>	<b>12,371</b>	<b>1,107</b>
Expenditures:			
Appropriation	11,855	12,371	11,905
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>11,855</b>	<b>12,371</b>	<b>11,905</b>
Unencumbered Cash Balance Dec 31	140	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	11,855	12,371	11,905
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			11,905
Tax Required			10,798
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			10,798

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Mental Health</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	6,997	7,856	2,418
Receipts:			
Ad Valorem Tax	39,372	34,888	xxxxxxxxxxxxxxxx
Delinquent Tax	609	0	0
Motor Vehicle Tax	2,969	3,695	3,170
Recreational Vehicle Tax	59	69	63
16/20 M Vehicle Tax	233	215	187
Commercial Vehicle Tax	113	129	101
Watercraft Tax		57	50
Alcohol Tax	8,704	7,800	8,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-91	-136
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>52,059</b>	<b>46,762</b>	<b>11,935</b>
<b>Resources Available:</b>	<b>59,056</b>	<b>54,618</b>	<b>14,353</b>
Expenditures:			
Appropriation	51,200	44,400	51,000
Alcohol Tax Distribution	0	7,800	8,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>51,200</b>	<b>52,200</b>	<b>59,500</b>
Unencumbered Cash Balance Dec 31	7,856	2,418	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	49,400	52,200	59,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			59,500
Tax Required			45,147
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			45,147

<b>CPA Summary</b>
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Wabaunsee County

2020

## FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Elderly	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,014	560	0
Receipts:			
Ad Valorem Tax	82,202	88,859	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,318	0	0
Motor Vehicle Tax	6,538	7,720	8,075
Recreational Vehicle Tax	130	145	161
16/20 M Vehicle Tax	477	448	476
Commercial Vehicle Tax	251	269	256
Watercraft Tax	0	118	127
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-233	-278
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	90,916	97,326	8,817
Resources Available:	91,930	97,886	8,817
Expenditures:			
Appropriation	91,370	93,001	97,345
Friendship Meals Health Insurance	0	3,965	4,045
Cash Forward (2020 column)			
Miscellaneous		920	0
Does miscellaneous exceed 10% of Total			
Total Expenditures	91,370	97,886	101,390
Unencumbered Cash Balance Dec 31	560	0	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	91,371	98,183	101,390
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			101,390
Tax Required			92,573
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			92,573

Adopted Budget Mental Retardation	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	134	55	0
Receipts:			
Ad Valorem Tax	13,481	13,472	XXXXXXXXXXXXXXXXXX
Delinquent Tax	204	78	0
Motor Vehicle Tax	1,088	1,269	1,224
Recreational Vehicle Tax	22	24	24
16/20 M Vehicle Tax	84	74	72
Commercial Vehicle Tax	42	44	39
Watercraft Tax	0	19	19
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-35	0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	14,921	14,945	1,378
Resources Available:	15,055	15,000	1,378
Expenditures:			
Appropriation	15,000	15,000	0
Transfer to General	0	0	1,378
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	15,000	15,000	1,378
Unencumbered Cash Balance Dec 31	55	0	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	15,000	15,000	1,378
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,378
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			0

CPA Summary

Wabaunsee County

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**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Public Transportation	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	3,249	7,817	7,115
Receipts:			
Ad Valorem Tax	17,143	48,597	XXXXXXXXXXXXXXXXXX
Delinquent Tax	234	0	0
Motor Vehicle Tax	1,131	1,609	4,416
Recreational Vehicle Tax	23	30	88
16/20 M Vehicle Tax	0	93	260
Commercial Vehicle Tax	44	56	140
Watercraft Tax	0	25	69
Rider Fees	0	7,200	7,200
Collections	0	0	0
KDOT Collections	111,670	56,315	56,315
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-127	-96
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>130,245</b>	<b>113,798</b>	<b>68,392</b>
<b>Resources Available:</b>	<b>133,494</b>	<b>121,615</b>	<b>75,507</b>
Expenditures:			
Salaries	52,589	66,000	71,500
Contractual	7,743	8,000	8,000
Commodities	19,586	15,500	15,500
Capital Outlay	45,759	25,000	12,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>125,677</b>	<b>114,500</b>	<b>107,500</b>
Unencumbered Cash Balance Dec 31	7,817	7,115	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	133,600	114,500	107,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			107,500
Tax Required			31,993
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			31,993

Adopted Budget Capital Improvements	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	177,796	175,569	154,305
Receipts:			
Ad Valorem Tax	41,101	44,430	XXXXXXXXXXXXXXXXXX
Delinquent Tax	805	0	0
Motor Vehicle Tax	3,479	3,860	4,037
Recreational Vehicle Tax	0	73	81
16/20 M Vehicle Tax	477	224	238
Commercial Vehicle Tax	126	134	128
Watercraft Tax	0	59	63
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-116	-139
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>45,988</b>	<b>48,664</b>	<b>4,408</b>
<b>Resources Available:</b>	<b>223,784</b>	<b>224,233</b>	<b>158,713</b>
Expenditures:			
Salaries	0	0	0
Contractual	47,825	60,000	60,000
Commodities	390	5,000	5,000
Capital Outlay	0	4,928	140,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>48,215</b>	<b>69,928</b>	<b>205,000</b>
Unencumbered Cash Balance Dec 31	175,569	154,305	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	256,944	210,063	205,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			205,000
Tax Required			46,287
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			46,287

CPA Summary

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>R &amp; B Special Sales Tax</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,644,095	1,510,909	1,394,067
Receipts:			
Sales Tax Collections	326,644	320,000	320,000
KDOT			
Interest on Idle Funds	8,272	7,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>334,916</b>	<b>327,000</b>	<b>330,000</b>
<b>Resources Available:</b>	<b>1,979,011</b>	<b>1,837,909</b>	<b>1,724,067</b>
Expenditures:			
Bridge Construction	468,102	443,842	1,724,067
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>468,102</b>	<b>443,842</b>	<b>1,724,067</b> ✓
Unencumbered Cash Balance Dec 31	1,510,909	1,394,067	0
2018/2019/2020 Budget Authority Amount	2,161,751	2,255,894	1,724,067

## Adopted Budget

<b>Noxious Weed Capital Outlay</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	128,469	128,469	128,469
Receipts:			
Transfer from Noxious Weed Fund	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>128,469</b>	<b>128,469</b>	<b>128,469</b>
Expenditures:			
Capital Outlay	0	0	128,469
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>128,469</b>
Unencumbered Cash Balance Dec 31	128,469	128,469	0
2018/2019/2020 Budget Authority Amount	105,831	128,469	128,469

## CPA Summary

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 911 Coordinating Council	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	98,717	6,336	49,336
Receipts:			
Fees	45,984	50,000	55,000
Interest on Idle Funds	4,308	6,000	6,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>50,292</b>	<b>56,000</b>	<b>61,000</b>
<b>Resources Available:</b>	<b>149,009</b>	<b>62,336</b>	<b>110,336</b>
Expenditures:			
Contractual	82,975	10,000	80,000
Commodities	0	1,500	5,000
Capital Outlay	59,698	1,500	25,336
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>142,673</b>	<b>13,000</b>	<b>110,336</b>
Unencumbered Cash Balance Dec 31	6,336	49,336	0
2018/2019/2020 Budget Authority Amount	156,651	130,000	110,336

## Adopted Budget

Parks & Recreation	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	2,053	2,184	3,684
Receipts:			
Liquor Tax	3,331	3,500	3,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>3,331</b>	<b>3,500</b>	<b>3,500</b>
<b>Resources Available:</b>	<b>5,384</b>	<b>5,684</b>	<b>7,184</b>
Expenditures:			
Contractual	3,200	2,000	7,184
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>3,200</b>	<b>2,000</b>	<b>7,184</b>
Unencumbered Cash Balance Dec 31	2,184	3,684	0
2018/2019/2020 Budget Authority Amount	6,940	8,853	7,184

## CPA Summary

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Public Transportation Cap Out	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	65,172	41,853	42,353
Receipts:			
Interest on Idle Funds	294	500	600
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>294</b>	<b>500</b>	<b>600</b>
<b>Resources Available:</b>	<b>65,466</b>	<b>42,353</b>	<b>42,953</b>
Expenditures:			
Capital Outlay	23,613	0	42,953
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>23,613</b>	<b>0</b>	<b>42,953</b>
Unencumbered Cash Balance Dec 31	41,853	42,353	0
2018/2019/2020 Budget Authority Amount	65,447	53,629	42,953

## Adopted Budget

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount	0	0	0

## CPA Summary

Wabaunsee County

2020

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,012,779	720,185	322,404
Receipts:			
Ad Valorem Tax	1,214,972	1,371,305	XXXXXXXXXXXXXXXXXX
Delinquent Tax	21,656	0	0
Motor Vehicle Tax	109,488	113,824	124,612
Recreational Vehicle Tax	2,186	2,138	2,490
16/20M Vehicle Tax	7,081	6,611	7,346
Commercial Vehicle Tax	4,217	3,966	3,952
Watercraft Tax	0	1,745	1,954
Gross Earnings (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	1,235	2,500	2,500
Local Alcoholic Liquor	3,331	1,200	1,200
Compensating Use Tax	0	0	0
Local Sales Tax	405,989	390,000	360,000
Mortgage Registrations	18,282	0	0
Officer's Fees	106,417	80,000	60,000
Building Permits & Zoning Appl.	11,748	7,100	7,100
Diversion Fees	24,082	20,000	20,000
Special Auto	0	0	0
Interest on Delinquent Taxes	41,662	20,000	20,000
Antique Tags	3,555	2,500	2,500
Sheriffs Fees	71,526	50,000	50,000
Transfers in from Closed Funds	0	0	43,456
In Lieu of Taxes (IRB)			
Interest on Idle Funds	40,956	40,000	30,000
Neighborhood Revitalization Rebate		-3,588	-5,435
Miscellaneous	7,700	5,000	5,000
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>2,096,083</b>	<b>2,114,301</b>	<b>736,675</b>
<b>Resources Available:</b>	<b>3,108,862</b>	<b>2,834,486</b>	<b>1,059,079</b>

Wabaunsee County

2020

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>Resources Available:</b>	3,108,862	2,834,486	1,059,079
<b>Expenditures:</b>			
County Commission	67,993	70,000	68,500 ✓
County Clerk	130,675	140,800	142,800 ✓
County Treasurer	102,000	115,910	115,760 ✓
County Attorney/Counselor	99,798	111,969	112,600 ✓
Register of Deeds	96,253	90,987	91,800 ✓
Sheriff	1,177,132	1,174,567	1,178,750 ✓
District Court	90,806	88,563	88,563 ✓
Courthouse General	107,070	187,000	95,000 ✓
Emergency Services	39,317	48,658	55,650 ✓
Planning & Zoning	40,512	42,060	40,260 ✓
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
<b>Subtotal</b>	<b>1,951,556</b>	<b>2,070,514</b>	<b>1,989,683</b>
Professional Fees	34,387	36,000	36,000
911 Clerk	2,517	3,000	3,000
Soil Conservation	37,500	37,500	38,000 ✓
Extension Council	0	0	238,400 ✓
Mental Retardation - <i>Hatlingers</i>	0	0	15,000 ✓
Liability Defense	0	0	40,000
Coroners & Autopsies	16,229	17,000	18,700
Solid Waste	6,287	10,000	10,000
Allocable	27,384	35,000	35,500
Health	0	17,000	25,000
County Fair	19,900	19,900	25,000 ✓
Juvenile Detention	1,650	10,000	10,000
Historical	10,000	10,000	10,000 ✓
Technology	55,893	100,000	101,500
Courthouse Maintenance	16,312	80,000	150,000
Community Health Ministry	0	0	0 ✓
3 Rivers	5,000	0	0 ✓
Friendship Meals Health Insurance	3,792	0	0 ✓
Transfer to Equipment Reserve	200,000	50,000	100,000
Cash Forward (2020 column)			
Miscellaneous	270	16,168	21,432
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>2,388,677</b>	<b>2,512,082</b>	<b>2,867,215</b>
Unencumbered Cash Balance Dec 31	720,185	322,404	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	2,577,021	2,562,082	2,867,215
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,867,215
Tax Required			1,808,136
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			1,808,136

**CPA Summary**





Wabaunsee County

2020

**2020 Neighborhood Revitalization Rebate**

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	1,802,701	19.473	5,435
Bond & Interest #3	209,768	2.266	632
			0
Road & Bridge	1,780,969	19.238	5,369
Noxious Weed	138,443	1.495	417
County Health	163,741	1.769	494
Employee Benefits	911,370	9.845	2,747
Election	75,064	0.811	226
Appraiser Cost	110,994	1.199	335
Liability Defense			0
Economic Development			0
Extension Council			0
Regional Library	93,694	1.012	282
Regional Library Emp Be	10,766	0.116	32
Mental Health	45,011	0.486	136
Elderly	92,295	0.997	278
Mental Retardation			0
Public Transportation	31,897	0.345	96
Capital Improvements	46,148	0.499	139
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	5,512,861	59.551	16,618

1,802,701
209,768
0
1,780,969
138,443
163,741
911,370
75,064
110,994
0
0
0
93,694
10,766
45,011
92,295
0
31,897
46,148
5,512,861

2019 July 1 Valuation: 92,573,319

Valuation Factor: 92,573.319

Neighborhood Revitalization Subj to Rebate: 279,078

Neighborhood Revitalization factor: 279.078

\*\*This information comes from the 2020 Budget Summary page. See instructions tab #11 for completing the Neighborhood Revitalization Rebate table.





### NON-BUDGETTED FUNDS (C)

*(Only the actual budget year for 2018 is to be shown)*

Non-Budgeted Funds-C

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

Highway Improvement		Clerk Technology		Treasurer Technology		Bridge Construction		
Uncumbered		Uncumbered		Uncumbered		Uncumbered		Total
Cash Balance Jan 1	343,691	Cash Balance Jan 1	8,000	Cash Balance Jan 1	8,000	Cash Balance Jan 1	73,985	
						Cash Balance Jan 1		433,676

[illegible][illegible]

**\*\*Note:** These two block figures should agree.

## CPA Summary

NOTICE OF BUDGET HEARING

The governing body of  
**Wabaunsee County**  
will meet on August 19, 2019 at 9:00 AM at Wabaunsee County Courthouse for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at County Clerk's Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	2,388,677	14.748	2,512,082	15.434	2,867,215	1,808,136	19.532
Bond & Interest #3	308,749	2.321	245,485	1.078	307,660	223,479	2.414
Road & Bridge	2,314,181	22.445	2,372,498	19.904	2,349,287	1,786,338	19.296
Noxious Weed	236,097	1.500	275,100	1.500	271,194	138,860	1.500
County Health	247,934	1.887	256,700	1.774	259,418	164,235	1.774
Employee Benefits	952,039	9.763	1,160,000	10.605	1,260,000	914,117	9.875
Election	58,864	0.589	96,000	1.341	120,200	75,290	0.813
Appraiser Cost	129,906	1.639	148,690	1.263	149,970	111,329	1.203
Liability Defense	29,446	0.311	37,500	0.399	12,110		
Economic Development	52,869	0.580	68,010	0.549	16,526		
Extension Council	142,000	1.552	146,000	1.478	13,442		
Regional Library	104,479	1.143	104,644	1.056	103,301	93,976	1.015
Regional Library Emp E	11,855	0.130	12,371	0.125	11,905	10,798	0.117
Mental Health	51,200	0.479	52,200	0.393	59,500	45,147	0.488
Elderly	91,370	1.000	97,886	1.000	101,390	92,573	1.000
Mental Retardation	15,000	0.164	15,000	0.152	1,378		
Public Transportation	125,677	0.208	114,500	0.547	107,500	31,993	0.346
Capital Improvements	48,215	0.500	69,928	0.500	205,000	46,287	0.500
R & B Special Sales Tax	468,102		443,842		1,724,067		
Noxious-Weed Capital C					128,469		
911 Coordinating Coun	142,673		13,000		110,336		
Parks & Recreation	3,200		2,000		7,184		
Public Transportation C	23,613				42,953		
Non-Budgeted Funds-A	92,080						
Non-Budgeted Funds-B	18,341						
Non-Budgeted Funds-C	404,928						
Totals	8,461,495	60.959	8,243,436	59.098	10,230,005	5,542,558	59.873
Less: Transfers	481,311		50,000		143,456		
Net Expenditure	7,980,184		8,193,436		10,086,549		
Total Tax Levied	5,086,405		5,250,739		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	83,438,811		88,848,459		92,573,319		

Outstanding Indebtedness,

January 1,	2017	2018	2019
G.O. Bonds	2,570,000	3,280,000	3,125,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	33,197	33,197	0
Total	2,603,197	3,313,197	3,125,000

\*Tax rates are expressed in mills

Jennifer Savage  
Clerk

# Publication

## OF PUBLICATION

S, WABAUNSEE COUNTY,

ori L. Daniel

, deposes and says: That she  
blisher of THE WABAUNSEE  
RPRISE, a weekly newspaper  
ansas, and published in and of  
Wabaunsee County, Kansas,  
ulation on a weekly basis in  
nsas, and that said newspaper  
or fraternal publication.

ekly, published at least weekly  
een so published continuously  
said county and state for a  
five years prior to the first  
ice; and has been admitted at  
a, Kansas, in said County as

e is a true copy thereof  
ie regular  
newspaper for .....  
first publication thereof

d on the ..... day  
gust, 2019, with  
s being made on the following

....., 2019

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o before me this

....., 2019

erk of District Court

1-11-2021



Published in the Wabaunsee County Signal-Enterprise Thursday, August 8, 2019

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Election	58,864	0.589	96,000	1.341	120,200	75,220	0.819
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Memorial Foundation	15,000	0.164	15,000	0.152	1,878		
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Jennifer Savage

Clerk